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Admitted in FL

December 10, 2010

228417

Via electronic filing

Cynthia T. Brown
Chief of the Section of Administration, Office of Proceedings
Surface Transportation Board
395 E Street, SW
Washington, DC 20423

**Re: Docket No. AB-55 (Sub-No. 704X), CSX Transportation, Inc. —
Abandonment Exemption—in Clay County, Kentucky**

Dear Ms. Brown:

CSX Transportation, Inc. ("CSXT") hereby notifies the Board that pursuant to the decision served on September 3, 2010, as amended by a decision served on October 4, 2010 in the above-entitled proceeding, CSXT has as of the date of this letter consummated the abandonment of the 2.95-mile line of railroad between milepost OCF 208.71 to milepost OCF 211.66, in Manchester, Clay County, Kentucky (the "Line"). The portion of the Line between milepost OCF 208.71 and milepost OCF 210.65 is being reclassified as excepted track and CSXT intends to transfer this portion of the Line to a customer so that the customer can use the line for the rail services it needs for its facilities. CSXT intends to salvage the remaining portion of the Line between milepost OCF 210.65 and milepost OCF 211.66.

Additionally, in accordance with the Board's October 4, 2010 decision, CSXT consulted with the National Geodetic Survey, the U.S. Army Corps of Engineers, and otherwise satisfied all conditions imposed by the Board. Accordingly, CSXT hereby notifies the Board that it has satisfied all conditions in the October 4, 2010, decision and therefore will exercise its abandonment authority as of the date of this letter.

CSXT is e-filing this letter. Thank you for your assistance and please do not hesitate to contact me if you have any questions regarding this matter.

Sincerely yours,


Kathryn R. Barney

cc: Kentucky Public Service Commission